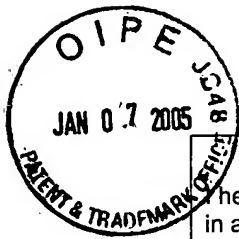


JPW



CERTIFICATE OF MAILING

Whereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on January 3, 2005.

E. R. Witt
Attorney for Applicant

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.	:	10/705,616	Confirmation No.:	4675
Applicant	:	Tzu-Feng Tseng		
Title	:	CUTTING APPARATUS		
Filed	:	November 10, 2003		
TC/A.U.	:	3724		
Examiner	:	Charles Goodman		
Docket No.	:	3304.2.99		
Customer No.	:	21552		

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of October 5, 2004. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.